



DIRECTIVE 99-8

December 30, 1999

SOIL CONVERSION TABLE

Purpose. This directive is to advise assessors on the current land capability groups for compiling the inventory of agricultural land in the county. The directive is instrumental in implementing;

Section 77-1361: "Agricultural land shall be classified using the agricultural and horticultural land valuation manual issued by the Property Tax Administrator."

Section 77-1362: "The agricultural and horticultural land valuation manual shall be developed which divides agricultural land and horticultural land into categories and such categories into subclasses based on soil classification."

Procedure and Implementation. Using the most recent soil survey available from the United States Department of Agriculture's Natural Resources Conservation Service, the assessor shall count the number of acres of each type of soil occurring on a parcel of land. The assessor shall also determine the land use category of land---irrigated cropland, dryland cropland, grassland, wasteland, nursery, feedlot, or orchard. Using the "conversion table" provided by the Department the assessor shall determine the number of acres of each of the land capability groups for each parcel of land. This inventory including the acre count by soils and acre count by land capability groups shall be made a part of the permanent assessment record for the parcel of land. The land capability groups may be used in analyzing the value of the parcel of land when comparing known or recognized values of other land with similar capability groups.

APPROVED:

Catherine D. Lang
Property Tax Administrator
December 30, 1999